

Helen Davis Chaitman (4266)
BECKER & POLIAKOFF, LLP
45 Broadway
New York, New York 10006
(212) 599-3322

hchaitman@becker-poliakoff.com

Attorneys for Philip E. Miller and Steven A. Miller as heirs of Howard Miller

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adv. Pro. No. 09-01789 (BRL)

SIPA Liquidation

CERTIFICATE OF SERVICE

I, Lourdes Blanco, hereby certify that on June 7, 2010 I caused a true and correct copy of the **Objection to Trustee's Determination of Claim** on behalf of Philip E. Miller and Steven A. Miller as heirs of Howard Miller to be filed electronically with the Court and served upon the parties in this action who receive electronic service through CM/ECF, and served by electronic mail upon:

David J. Sheehan, Esq.
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111
dsheehan@bakerlaw.com

Dated: June 7, 2010

/s/ Lourdes Blanco